

	Carr, Riggs & Ingram	Jackson-Thornton	Mauldin-Jenkins
Company location/headquarters	Alabama	Alabama	Georgia
Years providing auditing services	16	94	93
Experience with other college savings plans	10 years-Florida, Mississippi	16 years-Alabama	5 years-Alabama
Services to be performed	1) External audit services in accordance with all auditing standards. 2) Communicate directly regarding the results. 3) Anticipate and respond to management/board concerns.	1) External audit services in accordance with all auditing standards. 2) Provide risk assessment and communicate deficiencies or material weaknesses	1) External audit services in accordance with all auditing standards. 2) Obtain an understanding of internal controls and assess risk 3) Provide reasonable assurance of detecting misstatements 4) Evaluate corrective actions to any audit findings
Meets minimum qualifications?	Yes	Yes	Yes

Previous Year Actual Charges: \$55,600

	Year 1	Year 2	Year 3	Year 4	Year 5	TOTAL
Jackson-Thornton	\$30,000	\$30,000	\$22,500	\$15,000	\$15,000	\$112,500
Carr, Riggs & Ingram	\$38,500	\$38,500	\$32,500	\$32,500	\$32,500	\$174,500
Mauldin-Jenkins	\$42,500	\$42,500	\$42,500	\$39,500	\$35,500	\$202,500

*All proposals assume investment portfolio liquidation in 2015